



Clarendon County Special Called Meeting
Thursday, January 30, 2020, 9:00 am
Council Chambers, 411 Sunset Drive, Manning, SC

Those in attendance:

Chairman, Dwight L. Stewart, Jr.
Vice Chairman WJ Frierson, Sr.
Councilman, Billy Richardson
Councilman, Benton Blakely
County Administrator, David W. Epperson
Clerk to Council, Dorothy M. Levy

Absent: Councilman, AC English, Jr.

Media: None

Others in attendance included:

Lynden Anthony Lori Salley Johnny Wilson

Chairman Stewart called the meeting to order at 9:01 am and led the Invocation. The Pledge of Allegiance was recited in unison.

Lynden Anthony, Controller, presented Ms. Lori Salley, McGregor Company, to present the 2018/2019 Audit Report.

I. Presentation

Ms. Lori Salley, McGregor & Company, presented Council with the Audited Financial Statements for Fiscal Year 2018/2019. She began by giving Council an Unmodified Opinion of the Audit. Ms. Salley stated that an Unmodified Opinion is a clean opinion, which is very good. She continued by stating that Clarendon County's Net Position as of June 30, 2019, was (651,194) which has gone down since last year.

Ms. Salley stated that County's governmental fund balance sheet reported a combined ending fund balance of \$13,352,175 million, an increase of \$1.1 million over the previous fiscal year.

Ms. Salley continued by stating that the General Fund reported a fund balance of \$4.5 million, reflecting a \$1.75 million increase from last fiscal year.

Ms. Salley concluded her presentation by stating that in planning and performing the audit of the financial statements of Clarendon County for the year ended June 30, 2019, we considered the County's internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control. During our audit, we determined that there were no material weaknesses.

Ms. Salley further stated that the Magistrates are to report any overages in their accounts of \$100 on an annual basis to the Court Administration. Overages for the Magistrate totaled \$1,829. We recommend that overages be investigated and reported periodically to the Court Administration.

Ms. Salley concluded her report by stating that the clerk of Court office has some old checks that are dated back to 2010 that has not been accounted for, they may be old child support payments that have not been claimed and they should be turned over to the state as unclaimed property. She stated that she appreciated all the departments, they were very helpful, and she enjoyed working with all the departments.

Administrator Epperson stated that he wants to thank Ms. Salley and her staff and Mr. Anthony and his staff and the other department for working on this audit. He stated that the County Magistrate and the Clerk of Court are appointed positions and these matters come up every year. We just want to emphasize that we are working with these department to clear all of this up and we are working within our authority.

- Councilman Blakely asked if there were problems between the Magistrate Office, Highway Patrol, and the Sheriff's Department.
- Administrator Epperson stated that he does not think there is an issue between the Sheriff's Office and the Magistrate Office, but the Highway Patrol stopped writing tickets for a while but since have started back writing tickets.

Chairman Stewart and Administrator Epperson thanked Ms. Salley, Mr. Anthony, the Finance Department, and all other employees that assisted during the Audit.

II. Clarendon County Transportation Committee

Chairman Stewart stated that the CCTC is now is session. The CCTC began at 9:33 am.

Administrator Epperson stated that he is requesting an increase in the scope of the Wyboo Public Access project. He stated that the original Project was approved back in November Not to Exceed \$25,000; however, the scope of the paving, access, and parking have increased since the November's meeting. Administrator Epperson stated that he is requesting an amount Not to Exceed \$55,000 for the Wyboo Public Access Project.

On Motion by Councilman Richardson and Seconded by Vice Chairman Frierson, Council voted unanimous Approval to increase the amount of asking for the Wyboo Public Access Project to an amount Not to Exceed \$55,000.

Administrator Epperson gave Council an update on the other paving projects, Fawn Ridge Road, Park Road, and the other road in District One. He stated that we will start as soon as the bids are back.

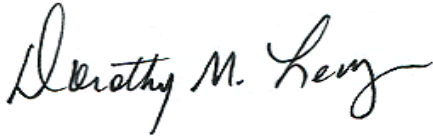
Chairman Stewart stated that the CCTC would now close. The CCTC closed at 9:37 am

III. Adjourn

Chairman Stewart stated that we have exhausted our agenda and he declared that the Special Called Meeting is adjourned. There were no objections.

The Special Called Council Meeting adjourned at 9:37 am.

Respectfully Submitted,

A handwritten signature in black ink, reading "Dorothy M. Levy". The signature is written in a cursive, flowing style.

Dorothy M. Levy
Clerk to Clarendon County Council